

GOVERNOR

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the expenditure of \$4,000 in connection with the criminal proceedings involving an alleged attempt to bribe two members of the public service commission and showed that the expenditure which had been questioned by some Democratic speakers was approved by the legislature of 1915 and commended by a committee of the House of Delegates, composed of three Republicans and two Democrats.

As to the subject of taxation the governor said: "I have stood for an equalization of taxation, believing that the burden, if it can be called such, should rest uniformly upon all. The goal of my efforts has been reached and I leave the governor's office with the full knowledge and feeling that many remedial and just laws have been placed upon the statute books and that the state's financial condition can now be compared with that of any other state in the union in a favorable way." He declared that there was in immediate sight, beginning next year, the time when direct levies would not be needed for state purposes, but can be reserved entirely for local purposes. He pointed out the fact that with the improvements brought about at the state institutions in the last two years, that there would be comparatively little demand the next year or so for additions and improvements at the state institutions.

"More money has been expended during the last two years for buildings and lands and permanent improvements than during the preceding seven years," said the governor.

He took up in detail the conditions confronting the state at the time of his induction into office by the reason of the extraordinary expenditure that the state had been called upon to make in the industrial difficulties in the Kanawha county coal fields, and also the loss of \$650,000 license revenue yearly beginning in 1914, which condition was made worse by the fact that the legislature of 1913 had appropriated one million dollars for improvements at institutions and for which no provision in the way of revenue had been made.

Submits Figures.

Concerning the charge that Mr. Cornwell has been making of the failure of the Dawson tax laws and the prophecies which he has been uttering, Governor Hatfield said that the figures that he has been making in the way of a direct levy, that the levy based upon the principles of taxation in vogue in 1897 at the time the Democrats turned over control to Republicans, would be \$1.29 on each \$100 of valuation instead of nine cents. He ridiculed Mr. Cornwell's statement that the increased valuation of properties this year would make up for the decrease in the state levy from fourteen cents to nine cents, and said "what can we expect of a candidate who would make such a statement as this?" He gave the valuation totals for the state and showed that the increased valuation based upon the nine cent levy amounted to less than \$8,000, while the decrease in the revenue from the reduction of the state levy from fourteen cents would amount to \$578,000 or a difference of \$570,000. He pointed out the fact that with the increased assessment valuation the direct levy for 1897 was twenty-five cents on the \$100 for state purposes which raised \$547,000 while a direct levy for 1916 raised \$643,000, an amount over \$100,000 in excess of that raised under the old method of taxation, while the population of the state was only 800,000 as compared with nearly a million and a half people today, and with an increase in state institutions, as well as the creation of many new departments.

"Yet notwithstanding all this great progress per capita cost in 1897 was \$1.98 as compared with \$1.75 in 1915. No state in the union has such a record for economic administration of governmental affairs as has our own state, and I challenge Mr. Cornwell or anyone else to name one," said the governor.

Bond Issues Decreased.

In discussing the subject of extravagance he said that while it is easy to make the general cry, that the people of the state should ask the critics to be specific in their pointing out of extravagance. He gave figures showing that more than twelve millions of dollars in bonds had been voted in various counties of the state for various purposes alone, as well as many millions in bond issues for other improvements.

"If West Virginia citizens are paying a high tax it is on account of their local government and not from any excessive burdens imposed by the state," he declared.

"I believe many who have not agreed with me will conclude that my efforts have not been in vain or directed in the wrong way, but were for the purpose of bringing about a bigger and better manhood and womanhood in our commonwealth. And with this realization I shall feel that the strenuous and turbulent days I have spent in public life, from which I am soon to take my departure to my profession, was an effort not in vain," said the governor.

The governor spoke as follows: You have heard recently from the lips of a demagogue much about "Hatfield and the so-called state-house cry of the forlorn Democracy that I desire to talk about. In taking up this subject, it is necessary, I feel, that I should go into a review of what has been accomplished under my administration.

I came into office March 4, 1913, leaving a profession in which I was thoroughly satisfied. I did so at the friendly solicitation of many who are opposing me now and have been for some time past, dating from the period when I refused to be dominated by those who had ulterior motives that they desired to impose at what I considered the expense of the growth of our state and the welfare of its citizenship.

Appeals to Prejudice.

It has been represented to you from time to time through the press and various speakers that I was seeking to perpetuate myself in office through a powerful organization that I was building up of crooked politicians and that my administration was secondary to the interest of a political machine. Those who have been making such representation hoped by doing to appeal to the prejudice of the people and arouse them in such a

way that they would fail to see the real motive of the plot until it would be too late to make amends for their own best interests.

I indeed had little ambition to become a candidate for governor in 1912, but after the people had honored me by electing me, and by so doing placed certain responsibilities upon me through the platform of my party, I accepted the obligation in all seriousness and set out to fulfill in good faith every one of the promises thus made. I feel a peculiar sense of pride in being able to say that this has been accomplished.

What incentive might I have to build up a political machine? It was argued by my enemies that it was because I desired further political preferment, but time has rendered false this political burlesque which was used for no other purpose than to mislead, if possible, unsuspecting persons. The time came when it was shown that there was no foundation for these malicious accusations for I announced my intention of returning to my chosen profession and made it quite clear that I had no ambition to continue in public office.

I can think of feeling of utter security challenge my critics to point to one official act of mine which has been hostile to the people and not to their best interest. I have stood by the masses of people and protected their welfare, and by so doing I have incurred the enmity of some who are more interested in the wealth that can be amassed from the natural resources of the state than in any consideration they might have for the future of the state or its people. I shall continue this course that I have run so far, until the end of my term, feeling sure when the hour for retrospection comes that my record as a public servant will reflect the best of even the strongest antagonists and cause them to admit—that leaving out all personal considerations or prejudices, as should be the case with all fair-minded persons—my record has been such as to prove conclusively that I have stood for a liberal humanitarianism, broader educational facilities, and the development of the state with a view at all times to the protection and conservation of our natural resources, in a way that would have the approval and support of every good citizen of our commonwealth.

My administration, unfortunately for me, has been during a period of great transition, for progress and development were demanded by the people in the way of constructive legislation. I would say that the first of these acts is the workmen's compensation law, which is unsurpassed in merit by the compensation law of any state in the union. It is a law that rightfully puts a penalty upon carelessness, both to the employer and the employee, and by so doing has materially reduced the deaths and disabilities over preceding records by holding to strict accountability each and every one coming under its provisions. Through the vigorous efforts of the labor department we have been able to decrease the number of fatalities for the year 1915 under that of the year 1914 eighty-six. In the year 1916 the increase in tonnage was 15,135,234, but the fatalities have been decreased by fifty-six. A resume of the work of the compensation department from October 1, 1914, to August 1, 1916, shows that at the present time 643 widows, 1,142 children, 202 parents and 522 permanent disability cases are enrolled as pensioners of this fund. What would have been the effect of these unfortunate ones if provision had not been made by the state for their benefit?

How Law Works.

There have been 53,524 accidents during the operation of the compensation law, and of this number 1,767 have been fatal cases, 57,482 claims have been handled by the department and an average of 1,586 accidents have been reported each month. An average of 1,642 payments have been made per month exclusive of pension cases (due to more than one award being made in some cases). Including pension cases over three thousand checks are sent out by the department each month. Is not this great legislative achievement in behalf of humanity something of which the people of this state may well feel proud?

With the record that we have made in this state, the compensation law is being administered more economically than any similar law in any of the states, and on this assertion I challenge refutation. This department costs the taxpayers nothing to administer except the salary of the compensation commissioner. It is being conducted at an expenditure of 4.7 per cent of the total premiums collected, a cost that will compare surprisingly well with that of any accident insurance company or other compensation bureau to be found in this state. But notwithstanding this we hear men talking about the compensation department wastefully wasting the people's money. But they fail, as you will note, to put their hand upon the place where the money is being wasted, and the records will not confirm their bold and barefaced assertions.

Another effort of which the Republican administration is proud is the passage of the public service commission law, which department is supported entirely by the public service corporations, and which has charged to the people in all matters involving public service corporations. It also has in its hands the protection of the great water power of the state, the only natural resource left to us, represented in an amount of 1,500,000,000 units of electrical energy.

Another Achievement.

The establishment of the public health department is another achievement of my administration, which was strenuously opposed because it was feared that a little authority might be given to some one to protect the people against imposition and eradicate or reduce to a minimum the awful toll of death that has been chronicled yearly in the past from diseases of a contagious and infectious nature, the greater number of which could have been prevented by proper precaution. Any community is responsible altogether for the mortality rate within its midst. Practically the entire eradication of many forms of epidemic diseases with which we have to contend, such as typhoid fever, will be brought about in time if the proper support is given this new department. But with all of this information at hand, all the men who have stood in opposition to the state's material advancement,

even opposed the pitiful sum of \$15,000 a year which has been appropriated or that was suggested in the way of an appropriation to maintain this important department. Our sister state, Maryland, with a population less than ours, expends \$142,000 yearly upon the conservation of the health of its people, and that too, is exclusive of the great city of Baltimore.

Agricultural extension work has been pushed to the front and laws passed which encouraged co-operation with the federal government in the fullest way. And we can see about us the rapid strides that are being made in the farming sections, through and by the stimulation of co-operative principles by the federal and state governments which have brought to the door of the farmer in every section of our state the latest methods of farming, the methods of providing protection for his soil and its conservation and maintenance to the highest standard, which will yield the greatest returns.

Protect Forests.

We have secured through legislative enactment a co-operative arrangement between the state and federal governments for the purpose of protecting forests, which saves several millions of dollars a year in forests. The expenditure authorized by the state in this work is a mere trifle as compared with the yearly losses that have been experienced from the devastation of our forests by fire. The mining law of our state has been brought up to a modernized standard which protects the eighty or ninety thousand miners of the state, as well as conserves our mining industry from disaster. It has been revised in keeping with the trend of progress throughout the land.

Reforms in court procedure, which have permitted our highest state court to catch up with its work, eliminating long years of delay heretofore experienced by litigants, is another achievement of striking import.

The state road department, which was established under my administration, gives assistance to the respective counties of the state in building roads and in handling their bond issues, as well as the letting of contracts. This has been of inestimable benefit to the respective counties in their efforts to develop roads. The amount of bonds that have been issued for road purposes in the last two or three years is in excess of twelve million dollars, and the improvements made under these bond issues have been supervised by the state road department.

Labor Department.

The labor department has been developed so that factory inspectors have been placed in the field for the purpose of protecting the rights and safety of employees, as well as looking after the best interests of our industries, as is the case in other states. There has also been written into the law of our state for the enforcement of a weights and measures statute, which is the means of saving hundreds of thousands of dollars yearly to the consumers of West Virginia, and to protect them from abuses that have gone on for many years in short weights and measures. Through this instrument a vigorous system of inspection has been brought about and West Virginia is being placed on a basis where there are no longer dishonest weights and dishonest measures, and the purchaser is assured of full return for the money expended. This law is being carried out with very little expense to the state, and the head of the labor department is supervising its enforcement.

A budget law has been enacted which guarantees for the state a sound financial basis at all times, and the annual publication of an audit accounting for every cent that is expended by any official, whosoever a clerk or an elective officer, giving to the people full information as to each and every expenditure of the money collected and where they were intended. Many county infirmaries as well as our state hospitals, and do not furnish nurses, medical attention, or any other thing that compares favorably with the care and attention that is bestowed upon the insane, epileptic, and other unfortunates in our public institutions.

Our per capita expense in hospitals for the insane is about \$122.00 per year, while the average throughout the United States is about \$175.00, and the government hospital for the insane at Washington, D. C., now has a cost of over \$200.00 per year.

Prison Makes Profit.

Our state prison averages \$38.24 a year for prisoners in earnings over and above the cost of the maintenance of the institution. This was not the case under Democratic control, but to the contrary, an appropriation was made amounting to some \$20,000 per year for the maintenance of this institution. I challenge Mr. Cornwell or any other person to find a state institution in any other state in the union with a per capita cost lower than that found in our state. Would any one have temerity to suggest that the maintenance of these institutions, the cost of which represents 74.84 per cent of the expenditure of the entire amount of money paid out annually by the state? There is no other state in the union that has a per capita cost so low in the maintenance of its institutions and is doing the work that is being done at our own institutions in West Virginia, and I challenge proof to the contrary.

Let us next discuss the civil contingent fund, of which so many falsehoods have been told, and see whether the actual figures as taken from the report of Chief Accountant Dover will sustain the assertion repeatedly made in broadcast in West Virginia in recent months.

The civil contingent fund is intended to meet the general expenses of the governor's office, to meet expenditures for which a separate appropriation was not made by the legislature, and to meet emergency expenditures for the various departments and institutions, except no part can be used for clerk hire in any of the state offices or institutions other than the governor's office.

A summarized statement of expenditures made from the civil contingent fund for the last three years ending June 30, 1916, is as follows:

Capitol bldg. and ground	\$16,643.57
Virginia debt	\$7,919.39
Public service commission	
(Manufacturers Light and Heat case and coal rate case)	20,853.37
Yost Law enforcement	5,236.91
Legislative bribery in	

restigation 1,957.84
Grafton bank case 782.98
Expense negotiating temporary loans 1,000.00
General expenditure for all other purposes 10,716.92
Total \$95,830.04

Expenditure Repaid.

The expenditure of \$16,643.57 for capitol building and ground was made by the board of public works, but was paid from the civil contingent fund on account of sufficient appropriation not being available at the time. This amount has been repaid to the civil contingent fund by the board of public works out of the appropriation for said board.

Twenty-five thousand eight hundred dollars and eighty cents of the expenditures of \$57,919.39 for Virginia debt was repaid to the civil contingent fund by an appropriation made by the 1916 legislature.

These two items repaid to the civil contingent fund by the board of public works and by an appropriation by the 1916 legislature aggregate one-half of the total expenditure for the three years.

The general or miscellaneous expenditure for the three years ending September 30, 1912, are \$11,160.24, and for the three years ending June 30, 1916, are \$10,716.98. The amount that I have used for my own personal expense is less than \$1,000 for the entire term as governor.

I gave to the press a few days ago, in response to the request made by Mr. Cornwell, an accounting of a warrant drawn by me representing an amount of \$1,957.84, paid in connection with the legislative bribery trials, and proved conclusively that this money was paid out by me upon the recommendation and earnest appeal of one of the circuit judges of West Virginia, Judge William S. O'Brien, of Buckhannon, who happens to be a Democrat.

Cornwell Misrepresents.

The photographic copy of the warrant for \$4,000 which has been heralded broadcast throughout West Virginia by Mr. Cornwell wherever he has gone, misrepresenting me—traveling upon his railroad pass—is another example of the flagrant injustices that have been carried on. Before the request for \$4,000 was drawn I asked that a special committee be raised by the legislature for the purpose of conferring with me, and after Prosecuting Attorney Townsend, of Kanawha county, and Congressman Avis had presented the matter to this special committee, relating to an attempt to bribe two members of the public service commission, the joint committee of the legislature of Democrats and Republicans, did not hesitate to recommend that I assist those officials in their performance of their duty by aiding them financially out of the fund of the state. When I found that this warrant had been photographed and was being carried around over the state and a history given to it which was not true, I reported the fact to the legislature, which was in extraordinary session at that time, asking that the matter be investigated, and the lower branch caused an investigation to be made, which resulted in Prosecuting Attorney Townsend going upon the witness stand and making the statement that the \$4,000 warrant was drawn by me and turned over to him and that every copper was utilized by him in a legitimate way, and that I had no access to any part of it, nor did I know in what way it had been expended by him. Not only is the statement of Mr. Townsend a matter of legislative record in Charleston, but members that made up the original committee which heard the statements of Mr. Townsend and Mr. Avis appeared and testified that they recommended that I give support to these officers in their efforts to protect the welfare of the state and its officials.

Upheld by Committee.

After hearing the testimony of a number of witnesses, the investigating committee, composed of M. K. Duty, Republican; W. Talbot, Democrat; Dr. Charles S. Sins, and J. R. Moreland, Democrat; and J. Wolfe, Republican, submitted a written report to the House of Delegates, embodying their conclusions. The final paragraph of this report read as follows:

"Your committee finds that no portion of the said four thousand dollars has been misappropriated or used by the governor of this state for improper services, but on the other hand, we believe that under the law and the circumstances then existing that the governor was warranted in making the requisition for the said sum of four thousand dollars and in causing the money to be expended for the purpose of properly protecting the state's interests in the cases pending in the intermediate court of Kanawha county against the said A. Leo Well, wherein he is charged with attempting to bribe two members of the public service commission of the state of West Virginia."

This report was unanimously adopted by the House, as shown by the Journal of that day's proceedings.

Almost from the day of my inauguration there has been a continuous onslaught of misrepresentation waged upon me. And why? Because I have sought to carry out in full faith the obligations of my party, a thing I am proud to say I have been able to accomplish. I have battled for the rights of the people and for a material and beneficent development of the state.

Direct Tax to go.

I have stood for an equalization of taxation, believing that the burden, if it can be called such, should rest uniformly upon all. The goal of my efforts has been reached, and I leave the governor's office with the full knowledge and feeling that many remedial and just laws have been placed upon the statute books and that the state's financial condition can now be compared with that of any state in the union in a favorable way, and there is in immediate sight, with the beginning of the fiscal year of 1917, the time when direct levies will not be needed for state purposes, but can be reserved entirely for local purposes. With the present revenue laws in effect, the demands for the erection of new and additional buildings, with improvements and repairs for educational and eleemosynary institutions—which should be made for many years to come on account of the great progress that has been accomplished in the last two or three years—can be taken care of and the state will be supported altogether by indirect methods of taxation, a direct levy being necessary only to provide for state aid to local schools. The direct method of revenue can then

be used for county, district and municipal purposes, which accomplishment will mark the end of a struggle for a new system of taxation which was begun in the memorable campaign of 1904, and which has been resisted by the Democrats in every campaign since that year.

There is no question in my mind but what those in control of the Democratic party in West Virginia today, if they would admit the truth as to their feelings upon this question of taxation, would have been right in my advocating so far as taxation is concerned.

Cornwell's Bluff Called.

Mr. Cornwell has been saying that the direct levy was reduced this year from fourteen cents to nine cents, but that the valuations would be sufficiently boosted to make up the difference in the amount of revenue. I have had compiled the assessment returns from every county in this state for this year and I find that the taxes on the increase in valuation of the year 1916 over 1915, amount to less than \$8,000 for the state, based on the nine cent levy.

Now the state receives less than \$3,000 from increased valuation of all property but by the decrease of the direct levy from fourteen cents to nine cents, it has reduced its revenue for state and state school purposes nearly \$600,000.

But, Mr. Cornwell says—to fool the public—that the increase in valuation, mind you, amounting to less than \$8,000 in revenue, will balance off the decrease in revenue of nearly \$600,000. What can we expect from a candidate who would attempt to make the people believe such statements?

I give the figures showing the increase in valuation and the difference between the revenue from a fourteen-cent levy and a nine-cent levy. I challenge Mr. Cornwell to show that these figures are not correct in every detail.

Assessed Valuation of Property in West Virginia, Year 1915.

Real estate	\$691,445,971
Personal property	274,157,283
Public service corporations	320,966,265
Total	\$1,286,569,524

Year 1916.

Real estate	695,626,352
Personal property	277,820,436
Public service corporations	323,022,380
Total	\$1,296,469,168

Increase 1916 over 1915 is \$9,999,631.

What Levies Will Produce.

Fourteen cent state and state school levy for year 1915 raised net (commissions, discount, delinquencies and exonerations deducted), \$1,640,000.

Nine cent state and state school levy for year 1916 will raise net (commissions, discount, delinquencies and exonerations deducted), \$1,062,000.

Decrease in amount of state and state school taxes received by state for year 1916 as compared with year 1915, \$578,000.

The increase in valuation of the year 1916 over 1915, \$9,999,631, with a nine cent levy, produces less than \$8,000.

We see quoted in the Democratic press of this state the statement of Mr. Cornwell, that, as he forecasted in 1904 when a candidate for the governorship, the tax laws then being advocated by the Republican party would prove a failure. I suppose he bases this charge on the fact that there was a deficit found to exist when I came into the governor's office on account of extraordinary expenditures, as well as more than a million dollars excess in appropriations over available revenues. These appropriations had been made by the legislature at a time when the Senate was equally divided between the Democrats and the Republicans. This million dollars was represented in appropriations for new buildings and improvements to state institutions which I feel are important enough to enumerate and I leave it to the citizens, or at least to those who hear these remarks, to conclude for themselves as to what items should have been eliminated from the expenditures. I feel that not only should have been left out. I have had first-hand knowledge of the necessity of each and every improvement made because I have kept in close touch with the needs of each institution. These appropriations were absolutely necessary for the purpose of relieving the crowded condition of our state institutions and to meet the accumulating demand that has been made upon us for many years, on account of the increased population of our state. The improvements made at the institutions and the amount of money expended during the last two years is as follows:

Many Improvements.

Weston State Hospital, kitchen, dining hall and cold storage	\$83,000
Spencer State Hospital, Psychopathic building, (under construction)	24,000
Dairy barn	7,000
Huntington State Hospital, new building	20,000
West Virginia Penitentiary, remodeling building for hospital	6,000
Farm house	3,500
Welch Hospital No. 1, remodeling and addition	14,000
Nurses home, (under new ward addition, under construction)	3,000
McKendree Hospital No. 3, new ward addition	3,000
Nurses home, (under construction)	10,000
West Virginia Industrial School for Boys, cottages	15,000
Dairy barn	5,000
West Virginia Industrial School for Girls, school building, (under construction)	42,000
State Tuberculosis Sanatorium, two cottages, superintendent's residence, farm house and dairy barn	47,000
Colored Orphan's Home, remodeling building and new barn	10,000
West Virginia Children's Home, addition to main building	3,000
West Virginia University, addition to mechanical hall and school of medicine	72,000
Kayne State Hospital, new dormitory	43,000
Marshall College, school hall	65,000
Fairmont Normal School, new building	140,000

Total for new buildings, \$867,300.00.

Expended for permanent repairs and improvements 413,000.00

Grand total for new buildings, repairs and improvements \$1,280,300.00.

Of course, the shortage of finance was brought about in part by the onerous direct levy being laid in 1912.

There was not at that time any system of accounting that would reveal the actual financial condition of the state as can be had at the present time through the information made available by the adoption of the budget law.

Liquor Revenue Lost.

Six hundred and fifty thousand dollars revenue yearly was lost to the state beginning in 1914 when the people adopted the prohibition amendment to the state constitution, and they are willing to pay any increase in taxation that might be made necessary by their action.

The growth of our state has been so rapid that it has been absolutely necessary to increase the appropriations yearly to take care of the increasing demands that are made upon our state institutions. The appropriation of more than a million dollars for this purpose, was absolutely necessary to relieve the crowded conditions and take care of the demands. Then again, an unexpected emergency demand came upon us, to take care of the strike situation in the Cabin and Paint Creek coal fields, and the following year the loss of \$650,000 of license revenue in the state. I found this condition when I came into the governor's office, so the responsibility for the deficit fell to me to provide for. It was indeed a difficult problem to master, but we were successful, and in the end we have a \$1,200,000 available to spend to relieve the crowded condition of our educational and charitable institutions and to place them in condition to render the service that might be expected of them. I would like to hear the voice raised that would be willing to protest against these expenditures as being unnecessary. Not only have these improvements been made, but the deficit which was staring us in the face has been wiped out and today we have a substantial surplus in our state treasury.

Direct Levy Reduced.

Our direct levy was reduced this year from fourteen cents to nine cents. These levies, of course, were only expended for state purposes, three and a half cents of the direct levy going back to the respective districts in the counties of the state for maintenance of local schools.

More money has been expended during the last two years for buildings and lands—permanent improvements—than during the preceding seven years.

All of these improvements have been accomplished, with the assurance of eliminating next year—a far as the maintenance of the state is concerned—the direct levy. I want to ask those who are willing to criticize my administration, where they would reduce the per capita cost of maintenance of any of the eleemosynary and educational institutions of the state. When we compare the expenses of 1897 with the expenses of 1916, and take into consideration the establishment of nine additional state institutions, with the increased population of seven or eight hundred thousand in that period of time, and at the same time take into consideration the increased cost of all products, and have our efforts in this regard pointed to as being excessive. We find our per capita cost of \$2.75 is less than any other progressive state in the union, with a population similar to ours, such as the state of Virginia, with a per capita cost of \$4.90, and many other states too numerous to mention.

Facts vs. Hunk.

Concerning the failure of the Dawson tax laws, Mr. Cornwell had had much to say about his prophecies of 1904 being realized. Let me submit to you a few figures and see how they will compare with the declarations that Mr. Cornwell has made. I am submitting it here to you in figures taken from the records as they appear in the tax commissioner's office:

State levy 1907, was general, 25 cents, school, 10 cents, total, 35 cents.

State levy, 1915, was general, 10-1-2 cents, school 2-1-2 cents, total 14 cents.

In 1897, 1-cent state levy raised \$ 21,900

25-cent state levy raised 547,000

In 1915, 1-cent state levy raised 117,000

10-1-2-cent state levy raised 1,238,000

In 1897, general revenue by 25-cent direct levy was 547,000

In 1897 general revenue other than by direct levy was 337,000

total general revenue, \$ 844,000

In 1915 general revenue by 10-1-2-cent direct levy was \$1,238,000

In 1915 general revenue other than by direct levy was 2,905,000

Total general revenue \$3,233,000

If the state were to raise at the present time by indirect taxation only the amount raised in 1897, \$397,000 instead of \$2,095,000, and were to raise the remainder of its present total revenue by direct taxation on the assessment of property as made in 1897, the amount required to be raised by direct levy would be \$3,233,000, minus \$397,000, or \$2,836,000, and as one cent state levy in 1897 raised \$21,900, a 129 cent levy would be required, or a levy of \$1.29 on each \$100 of valuation.

West Virginia's 1916 direct state levy, which was extraordinary on account of making up a deficit which had accumulated during preceding years, and on account of extraordinary

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West Liberty Normal School, dormitory, (contracted, work not begun) 58,000.00
Glenville Normal School, dormitory 26,000.00
Shenandoah College, dormitory 24,000.0